

December 16, 2025

New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524EB

**RE: ANNUAL AUDIT and CORRECTIVE ACTION PLAN FOR THE
EXTRACLASSROOM ACTIVITY FUNDS FINANCIAL REPORT For Year Ended June
30, 2025**

This corrective action plan has been written to address the audit findings in the auditor's management letter for the year ending June 30, 2025, as required.

Prior Year Deficiencies Pending Corrective Action:

Profit and Loss Statements:

In the current year a profit and loss statement was prepared for the Wheeler Drama Club production, however, no expenses appeared to be listed on the profit and loss statement.

- Responsible party: Student Advisors, Central treasurer, Wheeler Principal
- Plan: The Wheeler student treasurer, along with the class/club faculty advisor will receive training in preparing profit and loss statements to be more consistent with completing P & L statements which will then be submitted to the Central Treasurer.
- Completion Date: 7/1/2026
- Oversight: Central Treasurer, Wheeler Principal

Current Year Deficiencies in Internal control:

Student Maintained Records –

The Wheeler Student Council is not maintaining a separate set of financial records. In addition, there is no process in place to reconcile student maintained records with the Central Treasurers' records.

- Responsible party: Student Council Advisor, Central Treasurer, Student Treasurer
- Plan: The Student Treasurer, with the help from the faculty advisor, will maintain a separate set of financials for the clubs' activities and compare their records with those maintained by the Central Treasurer on a regular basis to determine their accuracy. Student advisors and central treasurer will be provided with additional training.
- Completion Date: 7/1/2026



- Oversight: Student Council Advisor, Central Treasurer, Wheeler Principal

Untimely Deposit –

During the auditor's examination, one instance was noted with the Wheeler Drama Club where a deposit was not made in a timely manner.

- Responsible party: Drama Club Advisor, Central Treasurer
- Plan: All deposits will be submitted to and deposited by the central treasurer within a week (no more than 7 business days)
- Completion Date: 7/1/2026
- Oversight: Central Treasurer, Wheeler Principal

Sincerely,



Joseph Sterbank

Business Administrator